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4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, ~~2007~~
2008

☒ BUDGET 53A-19-101

Date of Hearing

6/21/2007

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

9B American Preparatory Academy-West

Entity

Paula D. Rokich

7/12/2007

Prepared by

Date

prokich@npacademy.org
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Paula D Rokich

7/16/2007

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

*Note: All missing pages are blank.

ANNUAL FINANCIAL REPORT

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	1,618	3,000		4,500
1700 Student Activities	45,546	30,500		40,500
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation	1,000	6,000		18,000
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	48,164	39,500	-	63,000

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9B American Preparatory Academy-West 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	949,962	1,081,463		1,142,362
3015	Necessary Existent Small Schools				
3020	Professional Staff	16,149	15,140		15,994
3025	Administrative Costs	2,328	9,539		139,497
Restricted Basic Programs					
3105	Special Education -- Add-On	100,320	106,348		133,242
3110	Special Education -- Self-Contained				
3120	Extended Year Program -- Severely Disabled				
3125	Special Education -- State Programs				
3155	Applied Technology -- Add-On				
3160	Applied Technology -- Set-Aside				
3230	Class Size Reduction (State Funds)	94,308	89,778		100,326
TOTAL BASIC SCHOOL PROGRAM GENERATED		1,163,067	1,302,268	-	1,531,421
Other Minimum School Programs					
3211	Gifted and Talented	1,699	1,842		1,984
3212	Advanced Placement				
3213	Concurrent Enrollment				
3215	At-Risk -- Regular Program	2,111	4,259		4,673
3218	At-Risk -- Homeless and Minority				
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	49,038	55,071		64,432
3260	Local Discretionary Block Grant	18,780	18,590		18,602
3270	Interventions for Student Success Block Grant	10,442	10,894		11,631
3405	Social Security and Retirement	212,663	246,353		264,693
3415	Pupil Transportation				
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program		17,137		18,989
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	11,499	16,031		21,087
3522	Job Enhancement				
3867	Charter School Local Replacement	495,021	744,892		590,731
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		1,964,320	2,417,437	-	2,528,243
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		1,964,320	2,417,437	-	2,528,243
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	6,862	1,677		
3710	Driver Education (Behind-the-Wheel)				
3866	Charter School Startup (New in FY06)	305,528			
3800	Supplementals / Other Bills	5,134	8,843		117,573
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		2,281,844	2,427,957	-	2,645,816

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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9B American Preparatory Academy-West 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4500	Restricted Federal Through State	99,299	100,528		
4520	Programs for the Disabled (IDEA)		68,911		68,944
4530	Applied Technology Education				
4600	Other Restricted Federal Through State	92,354	42,511		25,000
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)				
4810	Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES		191,653	211,950	-	93,944
TOTAL REVENUES, 10 GENERAL FUND		2,521,661	2,679,407	-	2,802,760

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers	746,632	745,000	845,673
132	Salaries - Substitute Teachers	882	3,500	3,000
181	Salaries - Teacher Aides and Paraprofessionals	169,109	200,000	240,388
100	Salaries - All Other			
	Total Salaries (100)	916,623	948,500	1,089,061
210	Retirement	26,681	53,858	64,500
220	Social Security	49,623	53,858	66,650
240	Insurance (Health/Dental/Life)	62,590	79,709	106,939
200	Other Benefits			30,519
	Total Benefits (200)	138,894	187,425	268,608
300	Purchased Professional and Technical Services			
400	Purchased Property Services	249,528	305,910	295,794
500	Other Purchased Services	22,546	50,022	40,671
561	Tuition to Other School Districts Within the State			
562	Tuition to Other School Districts Outside the State			
563	Tuition to Private Schools			
564	Tuition to Educational Service Agencies Within the State			
565	Tuition to Educational Service Agencies Outside the State			
566	Tuition to Charter Schools			
567	Tuition to School Districts for Voucher Payments			
569	Tuition--Other			
	Total Other Purchased Services (500)	22,546	50,022	40,671
600	Supplies	44,067	34,553	15,712
641	Textbooks	164,460	62,500	69,361
	Total Supplies (600)	208,527	97,053	85,073
700	Property (Instructional Equipment)	153,788	29,981	52,272
800	Other Objects	2,595	4,591	3,738
810	Dues and Fees			
	Total Other Objects (800)	2,595	4,591	3,738
TOTAL INSTRUCTION (1000)		1,692,501	1,623,482	1,835,217
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel			
142	Salaries - Guidance Personnel	61,925	77,173	155,545
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel			
152	Salaries - Secretarial and Clerical			
100	Salaries - All Other			
	Total Salaries (100)	61,925	77,173	155,545
210	Retirement	1,802	3,068	9,267
220	Social Security	3,352	3,068	9,576
240	Insurance (Health/Dental/Life)	4,228	4,540	15,365
200	Other Benefits			4,385
	Total Benefits (200)	9,382	10,676	38,693
300	Purchased Professional and Technical Services			
400	Purchased Property Services	16,857	17,423	42,500
500	Other Purchased Services	2,351	3,260	16,151
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	2,351	3,260	16,151
600	Supplies	6,142	2,032	3,301
700	Property	7,451	1,493	3,200
800	Other Objects	455	494	625
810	Dues and Fees			
	Total Other Objects (800)	455	494	625
TOTAL STUDENTS (2100)		104,563	112,551	259,915

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9B American Preparatory Academy-West 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	54,549	67,652		24,786
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated				
100	Salaries - All Other				
	Total Salaries (100)	54,549	67,652	-	24,786
210	Retirement	1,588	3,735		1,483
220	Social Security	2,953	3,735		1,532
240	Insurance (Health/Dental/Life)	3,725	5,528		2,458
200	Other Benefits				702
	Total Benefits (200)	8,266	12,998	-	6,176
300	Purchased Professional and Technical Services				
400	Purchased Property Services	14,850	21,215		6,800
500	Other Purchased Services	2,071	3,972		798
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	2,071	3,972	-	798
600	Supplies	3,323	2,112		445
644	Library Books				10,400
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	3,323	2,112	-	10,845
700	Property	8,401	1,818		512
800	Other Objects	401	603		99
810	Dues and Fees				
	Total Other Objects (800)	401	603	-	99
	TOTAL INSTRUCTIONAL STAFF (2200)	91,861	110,370	-	50,016
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	117,039	130,217		144,780
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	117,039	130,217	-	144,780
210	Retirement	3,407	7,358		8,619
220	Social Security	6,336	7,358		8,906
240	Insurance (Health/Dental/Life)	7,992	10,889		14,290
200	Other Benefits				4,078
	Total Benefits (200)	17,736	25,605	-	36,893
300	Purchased Professional and Technical Services	2,939	12,500		22,346
400	Purchased Property Services	32,387	42,541		40,065
500	Other Purchased Services	7,559	10,821		11,377
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	7,559	10,821	-	11,377
600	Supplies	7,130	4,156		2,612
700	Property	18,025	3,581		2,976
800	Other Objects	26,417	17,186		21,382
810	Dues and Fees	4,266	5,170		5,850
	Total Other Objects (800)	30,683	22,366	-	27,232
	TOTAL DISTRICT ADMINISTRATION (2300)	233,497	251,777	-	287,281

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9B American Preparatory Academy-West 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants				
152	Salaries - Secretarial and Clerical	84,060	93,609		98,580
100	Salaries - All Other				
	Total Salaries (100)	84,060	93,609	-	98,580
210	Retirement	2,447	5,085		5,838
220	Social Security	4,550	5,085		6,033
240	Insurance (Health/Dental/Life)	5,740	7,526		9,680
200	Other Benefits				2,762
	Total Benefits (200)	12,737	17,696	-	24,313
300	Purchased Professional and Technical Services				
400	Purchased Property Services	22,882	28,883		28,774
500	Other Purchased Services	3,191	5,407		3,147
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	3,191	5,407	-	3,147
600	Supplies	5,121	2,874		1,774
700	Property	12,945	2,475		2,016
800	Other Objects	618	820		395
810	Dues and Fees				
	Total Other Objects (800)	618	820	-	395
TOTAL SCHOOL ADMINISTRATION (2400)		141,554	151,764	-	166,999
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		-	-	-	-
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	32,647	41,348		49,978
100	Salaries - All Other				
	Total Salaries (100)	32,647	41,348	-	49,978
210	Retirement	950	1,898		2,966
220	Social Security	1,767	1,898		3,064
240	Insurance (Health/Dental/Life)	2,229	4,706		4,917
200	Other Benefits				1,403
	Total Benefits (200)	4,946	8,502	-	12,350
300	Purchased Professional and Technical Services				
400	Purchased Property Services	15,782	16,778		21,343
500	Other Purchased Services	1,239	2,018		2,924
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,239	2,018	-	2,924
600	Supplies	16,881	11,073		12,404
700	Property	5,028	923		1,024
800	Other Objects	240	306		201
810	Dues and Fees				
	Total Other Objects (800)	240	306	-	201
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		76,763	80,948	-	100,224

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9B American Preparatory Academy-West 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2700. SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		-	-	-	-

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9B American Preparatory Academy-West 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		648,238	707,410	-	854,434
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		2,340,739	2,330,892	-	2,689,661

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

ANNUAL FINANCIAL REPORT

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9B American Preparatory Academy-West 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	48,164	39,500	-	63,000
3000 Total State	2,281,844	2,427,957	-	2,645,816
4000 Total Federal	191,653	211,950	-	93,944
TOTAL REVENUES	2,521,661	2,679,407	-	2,802,760
EXPENDITURES BY OBJECT				
100 Salaries	1,266,843	1,358,499	-	1,562,730
200 Employee Benefits	191,960	262,902	-	385,932
300 Purchased Professional and Technical Services	2,939	12,500	-	22,346
400 Purchased Property Services	352,286	432,750	-	433,276
500 Other Purchased Services	38,957	75,500	-	75,068
600 Supplies	247,124	119,300	-	116,009
700 Property	205,638	40,271	-	62,000
800 Other Objects	34,992	29,170	-	32,290
TOTAL EXPENDITURES	2,340,739	2,330,892	-	2,689,651
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	180,922	348,515	-	113,109
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	180,922	348,515	-	113,109
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	180,922	348,515	-	113,109

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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9B American Preparatory Academy-West SUMMARY - ALL FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
REVENUES BY SOURCE					
1000	Total Local	48,164	39,500	-	63,000
3000	Total State	2,281,844	2,427,957	-	2,645,816
4000	Total Federal	191,653	211,950	-	93,944
TOTAL REVENUES		2,521,661	2,679,407	-	2,802,760
EXPENDITURES BY OBJECT					
100	Salaries	1,266,843	1,358,499	-	1,562,730
200	Employee Benefits	191,960	262,902	-	385,932
300	Purchased Professional and Technical Services	2,939	12,500	-	22,346
400	Purchased Property Services	352,286	432,750	-	433,276
500	Other Purchased Services	38,957	75,500	-	75,068
600	Supplies	247,124	119,300	-	116,009
700	Property	205,638	40,271	-	62,000
800	Other Objects	34,992	29,170	-	32,290
TOTAL EXPENDITURES		2,340,739	2,330,892	-	2,689,651
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		180,922	348,515	-	113,109
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		180,922	348,515	-	113,109
FUND BALANCE - BEGINNING (From Prior Year)		-	-	-	-
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		180,922	348,515	-	113,109

EOF